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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

SCHEDULE K-1
(Form 1041)

Department of the Treasury
Internal Revenue Service

Beneficiary's Share of Income, Deductions, Credits, etc.

for the calendar year 2000, or fiscal year

beginning _____, 2000, ending _____, 20 _____

▶ **Complete a separate Schedule K-1 for each beneficiary.**

OMB No. 1545-0092

2000

Name of trust or decedent's estate

☐ Amended K-1
☐ Final K-1

Beneficiary's identifying number ▶

Beneficiary's name, address, and ZIP code

Estate's or trust's EIN ▶

Fiduciary's name, address, and ZIP code

(a) Allocable share item		(b) Amount	(c) Calendar year 2000 Form 1040 filers enter the amounts in column (b) on:
1 Interest	1		Schedule B, Part I, line 1
2 Ordinary dividends	2		Schedule B, Part II, line 5
3 Net short-term capital gain	3		Schedule D, line 5
4 Net long-term capital gain: a 28% rate gain	4a		Schedule D, line 12, column (g)
b Unrecaptured section 1250 gain	4b		Line 11 of the worksheet for Schedule D, line 25
c Total for year	4c		Schedule D, line 12, column (f)
5a Annuities, royalties, and other nonpassive income before directly apportioned deductions	5a		Schedule E, Part III, column (f)
b Depreciation	5b		} Include on the applicable line of the appropriate tax form
c Depletion	5c		
d Amortization	5d		
6a Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	6a		Schedule E, Part III
b Depreciation	6b		} Include on the applicable line of the appropriate tax form
c Depletion	6c		
d Amortization	6d		
7 Income for minimum tax purposes	7		
8 Income for regular tax purposes (add lines 1, 2, 3, 4c, 5a, and 6a)	8		
9 Adjustment for minimum tax purposes (subtract line 8 from line 7)	9		Form 6251, line 12
10 Estate tax deduction (including certain generation-skipping transfer taxes)	10		Schedule A, line 27
11 Foreign taxes	11		Form 1116 or Schedule A (Form 1040), line 8
12 Adjustments and tax preference items (itemize):			
a Accelerated depreciation	12a		} Include on the applicable line of Form 6251
b Depletion	12b		
c Amortization	12c		
d Exclusion items	12d		2001 Form 8801
13 Deductions in the final year of trust or decedent's estate:			
a Excess deductions on termination (see instructions)	13a		Schedule A, line 22
b Short-term capital loss carryover	13b ()		Schedule D, line 5
c Long-term capital loss carryover	13c ()		Schedule D, line 12, columns (f) and (g)
d Net operating loss (NOL) carryover for regular tax purposes	13d ()		Form 1040, line 21
e NOL carryover for minimum tax purposes	13e		See the instructions for Form 6251, line 20
f	13f		} Include on the applicable line of the appropriate tax form
g	13g		
14 Other (itemize):			
a Payments of estimated taxes credited to you	14a		Form 1040, line 59
b Tax-exempt interest	14b		Form 1040, line 8b
c	14c		} Include on the applicable line of the appropriate tax form
d	14d		
e	14e		
f	14f		
g	14g		
h	14h		